

EXHIBIT B



Sharon L. McCarthy

Partner

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Sharon L. McCarthy, a Fellow of the American College of Trial Lawyers, has extensive experience representing individuals and corporations in white-collar criminal matters as well as civil and criminal tax controversies.

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Her cases have included government investigations of: tax fraud; mail and wire fraud, including theft of honest services; accounting fraud; failure to file tax returns; criminal antitrust violations; securities fraud, including insider trading and market manipulation; bank fraud; construction fraud relating to Minority and Women Owned Business Enterprise (MWBE) certification; and attorney misconduct.

Ms. McCarthy serves as the Pro Bono Coordinator for the firm and has served as pro bono co-counsel to a young El Salvadoran seeking asylum to escape gang violence, and a sex-trafficking victim, among others.

She has been recognized in Chambers USA 2019. Since 2009, she has been recognized by "New York Super Lawyers" in the field of white-collar criminal defense. Since 2011, Ms. McCarthy has been listed in Best Lawyers in America. She is AV Rated in Martindale-Hubbell.

Ms. McCarthy also conducts sensitive internal investigations for corporate and institutional clients either facing potential criminal charges or whose officers or employees have engaged in misconduct.

She has represented individuals who have been implicated, but not charged, in connection with recent major public corruption cases.

Ms. McCarthy assists clients in voluntarily disclosing off-shore assets and has successfully represented numerous clients in connection with both IRS and NYS tax audits involving sensitive matters, including undisclosed income and off-shore assets.

In 2013, Ms. McCarthy successfully represented Denis Field, the former CEO of BDO Seidman, in a major tax shelter trial in the Southern District of New York. After he had initially been convicted on all counts, Ms. McCarthy obtained Mr. Field's acquittal on all counts in a re-trial, in a case described by the government as the largest criminal tax fraud in history.

Ms. McCarthy also has an extensive background in public service. From 1994 to 2006, Ms. McCarthy served as an Assistant United States Attorney in the Southern District of New York, where she served as lead counsel and supervisor of dozens of federal criminal jury trials and argued numerous appeals

before the Second Circuit Court of Appeals. While in the U.S. Attorney's Office, Ms. McCarthy served as Chief of the Violent Crimes Unit and Deputy Chief of the Criminal Division and served in the Public Corruption Unit. Ms. McCarthy was the recipient of the Director's Award for Superior Performance as an Assistant United States Attorney in both 1996 and 1999. In 2011, she was appointed by the New York City Police Commissioner to the Crime Reporting Review Committee, whose report was issued in April 2013. From May 2008 to March 2009, she served as Special Counsel to the New York State Attorney General in an investigation into whether there had been political interference with the New York State Police.

Additionally, Ms. McCarthy was appointed by the United States District Court for the Southern District of New York in November 2020 as the first Independent Hearing Officer for the District Council of New York City and Vicinity of the United Brotherhood of Carpenters and Joiners of America. In March of 2013, Ms. McCarthy was appointed by the United States District Court for the Southern District of New York to the panel of attorneys assigned to advise and assist the Grievance Committee of the United States District Court for the Southern District of New York.

Prior to her service in the U.S. Attorney's Office, Ms. McCarthy was an Associate at Lankler Siffert & Wohl and served as a Law Clerk to Judge John F. Keenan, United States District Judge for the Southern District of New York.

Ms. McCarthy is actively involved in various professional associations. She is a past President, and first woman to serve in that capacity, of the Fordham Law Alumni Association, the Chair of the Federal Criminal Procedure Committee of the American College of Trial Lawyers, and a member of its Downstate New York Committee, and a member of the New York Council of Defense Lawyers. For over ten years, until September 2019, she was a member of the First Department's Committee on Character and Fitness. From 2017-2018, she served as Vice President of the Association of the Bar of the City of New York, and from 2012-2015, she was Chair of the City Bar's Criminal Law Committee. She is currently a member of the City Bar's Judiciary Committee.

Ms. McCarthy is a 1989 graduate of Fordham Law School, where she served as an Articles Editor on the Fordham Law Review. She received a B.A. in 1985 from Colgate University.

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Caroline D. Ciraolo

Partner

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Caroline D. Ciraolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on complex and sophisticated civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation in federal and state courts and administrative tax tribunals, providing related tax advice, conducting internal investigations, consideration of

domestic and foreign compliance options including voluntary disclosures, and representing individuals and institutions in criminal tax investigations and prosecutions.

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During her tenure with the Justice Department, Caroline was actively involved in all aspects of Tax Division operations and responsible for approximately 500 employees, including more than 360 attorneys in 14 civil, criminal and appellate sections. Under her leadership, the Division reached agreements with 80 Swiss financial institutions that admitted to facilitating tax evasion and the avoidance of reporting requirements by U.S. account holders, and imposed and collected more than \$1.36 billion in penalties, increased civil and criminal enforcement with respect to offshore tax evasion, employment tax violations, and traditional tax offenses, assisted the IRS through summons enforcement proceedings, and engaged in affirmative and defensive litigation involving abusive tax shelters and schemes, refund claims, and challenges to statutes and regulations.

Prior to joining the Department, Caroline was Chair of the Tax Controversy and Litigation practice group of a regional firm in Baltimore, Maryland, where she represented individuals and businesses in all phases of state and federal civil tax controversies and criminal tax investigations and prosecutions. She has appeared before the IRS, the Comptroller of Maryland and the D.C. Office of Tax and Revenue, the Maryland Tax Court, the U.S. Tax Court, U.S. District Courts, the Maryland circuit and appellate courts and the U.S. Court of Appeals for the Fourth and Federal Circuits.

Caroline is a Fellow and Officer of the American College of Tax Counsel and Chair of the Civil and Criminal Tax Penalties Committee of the American Bar Association's Section of Taxation. Caroline has also served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade in Maryland.

She has been recognized by Chambers (Tax Fraud (Nationwide), Tax (DC)), Benchmark, Best Lawyers in America (Litigation and Controversy – Tax, Tax Law), Super Lawyers (Top 10 Attorneys in Maryland, Maryland cover story in 2013, DC), *Euromoney Legal Media Group's* Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014), and The Daily Record's Top 100 Women Circle of Excellence. Caroline is a recipient of the ABA Section of Taxation's Janet Spragens Pro Bono Award, and in January 2017, she was recognized by IRS Chief Counsel William Wilkins with the Chief Counsel Award, the highest honor that can be conferred by that office.

Caroline is an Adjunct Professor at the Georgetown University Law Center (International Tax Controversies, Criminal Tax Law and Procedure) and University of Baltimore School of Law Graduate Tax Program (Investigation, Prosecution and Defense of Tax Crimes).

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Nicholas S. Bahnsen

Associate

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Nicholas S. Bahnsen joined Kostelanetz & Fink in 2019 after nearly four years as a trial attorney with the U.S. Department of Justice Tax Division. His practice focuses on federal tax controversies, civil litigation, and white-collar criminal defense.

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While at the Department of Justice, Mr. Bahnsen successfully tried jury and non-jury cases while managing a full docket of civil matters. He appeared regularly in U.S. District Court and Bankruptcy Court, coordinated all phases of civil discovery, and took numerous depositions. Mr. Bahnsen obtained civil injunctions against tax preparers and businesses with serial employment tax deficiencies, collected millions in unpaid taxes, penalties and interest, and defended the government in tax-related civil suits. He received the DOJ Tax Division Outstanding Attorney Award in 2017.

Mr. Bahnsen received his B.A. in public policy with a minor in accounting from the College of William and Mary in 2008 and his J.D. from the Vanderbilt Law School in 2012. Mr. Bahnsen served as the Executive Authorities Editor of the Vanderbilt Journal of Transnational Law.

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Daniel Cady Davidson

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Dan Davidson joined Kostelanetz & Fink in 2019 after serving for three years as an Assistant District Attorney in the Brooklyn District Attorney's Office. His practice focuses on white-collar criminal defense and civil and criminal tax controversies.

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Dan is an experienced courtroom advocate, having appeared in court at all stages of criminal litigation, from arraignments to evidentiary hearings to sentencing. After receiving his J.D. *cum laude* from New York University School of Law in 2016, Dan was hired as a prosecutor by visionary District Attorney Kenneth P. Thompson. Dan tried four cases to verdict as lead counsel, conducted numerous grand jury investigations, and negotiated hundreds of plea agreements.

While in law school, Dan was a semifinalist in the Orison S. Marden Moot Court Competition and a summer associate at Fried, Frank, Harris, Shriver & Jacobson LLP. He also participated in NYU's Washington, DC-based Legislative and Regulatory Process Clinic while interning at the U.S. Department of Justice, Office of Legal Policy. Dan graduated from Brown University in 2011 with degrees in music and political science.

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